

REVENUE DEPARTMENT[701]

Adopted and Filed

Pursuant to the authority of Iowa Code section 421.14, the Department of Revenue hereby amends Chapter 71, “Assessment Practices and Equalization,” Iowa Administrative Code.

This amendment updates the rule to comply with a change to the law enacted by 2017 Iowa Acts, Senate File 408, which requires licensure rather than registration of architects.

Notice of Intended Action was published in the Iowa Administrative Bulletin as **ARC 3203C** on July 19, 2017. No public comments were received. This amendment is identical to that published under Notice.

Any person who believes that the application of the discretionary provisions of this rule would result in hardship or injustice to that person may petition the Department for a waiver of the discretionary provisions, if any, pursuant to rule 701—7.28(17A).

The Department adopted this amendment on August 23, 2017.

After analysis and review of this rule making, no negative impact on jobs has been found.

This amendment is intended to implement Iowa Code section 441.31.

This amendment will become effective October 18, 2017.

The following amendment is adopted.

Amend paragraph **71.20(1)“a”** as follows:

a. Occupation of members. One member of the county board of review must be actively engaged in farming as that member’s primary occupation. However, it is not necessary for a board of review to have as a member one licensed real estate broker and one ~~registered~~ licensed architect or person experienced in the building and construction field if the person cannot be located after a good faith effort to do so has been made by the conference board (1966 O.A.G. 416). In determining eligibility for membership on a board of review, a retired person is not considered to be employed in the occupation pursued prior to retirement, unless that person remains in reasonable contact with the former occupation, including some participation in matters associated with that occupation.

[Filed 8/23/17, effective 10/18/17]

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EDITOR’S NOTE: For replacement pages for IAC, see IAC Supplement 9/13/17.